

**. GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT**

Public Services - Commercial Taxes Department - Allegations of acquisition of disproportionate assets against Sri P.Dayaratnam, former Deputy Commercial Tax Officer (now Retd.) - Criminal case filed in CC No.1/1996 - Convicted - Punishment of withholding pension and gratuity in full permanently - Imposed - Criminal Appeal No.1822/05 - Allowed - Further action dropped - Suspension period Regularized as duty - Orders - Issued.

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**REVENUE (VIGILANCE - II) DEPARTMENT**

**G.O.Rt.No.176**

**Dated:10-03-2015**  
**Read the following:**

- 1.From DG., ACB., Lr.No.133/RCA-NNL/93, dt.16-12-1993.
- 2.G.O.Ms.No.577, Revenue (CT-I) dept., dt.06-11-1995.
- 3.G.O.Rt.No.1795, Revenue (CT-I) dept., dt.12-11-1996.
- 4.G.O.Rt.No.103, Revenue (CT-I) dept., dt.25-01-2000.
- 5.Spl.Judge for SPE & ACB cases, Nellore Judgment dated 25-11-2005 in CC No.1/1996.
- 6.G.O.Rt.No.691, Revenue (Vigilance-I) Dept., dt.05-04-2007.
- 7.Judgement of Hon`ble AP High Court in Crl.Appeal No.1822/2005, dated 04-12-2013.
- 8.From Director General, Anti-Corruption Bureau, Hyderabad, Letter C.No. 133/RCA-NPK/1993, Dated 19-03-2014.
- 9.G.O.Rt.No.1091, Revenue (Vigilance - II) Dept., dated:02-12-2014
- 10.From CCT, AP, Hyd, Lr.No.DXZ(1)/33/2015, dt.03-02-2015 with representation of Sri P.Dayaratnam, DCTO, (Retd.) dt.08-01-2015.

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**ORDER :**

Whereas, in the reference 1<sup>st</sup> read above, a criminal case was registered against Sri P.Dayaratnam, former Deputy Commercial Tax Officer, O/o.Commercial Tax Officer, Sullurpet, Nellore District on 06-12-1993 on the allegations of acquisition of assets disproportionate to the known source of income. Further the Government after examining the final report of the Director General, Anti Corruption Bureau dated 16-04-1995, accorded sanction for prosecution of Accused Officer in the reference 2<sup>nd</sup> read above, and accordingly charge sheet has been filed in CC No.1/1996 before the SPE & ACB Cases, Nellore by the Anti Corruption Bureau to prosecute the Accused Officer in court of law.

2. And whereas, in the reference 3<sup>rd</sup> read above orders have been issued placing the Accused Officer under suspension and the said orders were received by the Charged Officer on 14-11-1996. The Accused Officer while under suspension has been permitted to retire from service on 31-05-2000 on attaining the age of superannuation vide reference 4<sup>th</sup> read above.

3. And whereas, in the reference 5<sup>th</sup> read above, the Hon`ble Special Judge for SPE and ACB Cases, Nellore has passed judgment in Criminal Case No.1/1996 holding that Sri P.Dayaratnam, Deputy Commercial Tax Officer (now Retd.) found guilty and convicted him for the above offence.

4. And whereas, in the reference 6<sup>th</sup> read above, the Government after examining the matter has imposed punishment of withholding of pension and gratuity in full permanently against Sri P.Dayaratnam, Deputy Commercial Tax Officer (now Retd.).

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5. Aggrieved by the trial court judgement, Sri P.Dayaratnam, Deputy Commercial Tax Officer (now Retd.) filed Criminal Appeal No.1822/2005 before the Hon`ble A.P.High Court. The Hon`ble High Court has allowed the Appeal and passed orders on 04-12-2013 and set aside the conviction and sentence recorded by trial court and found that the Accused Officer was not guilty of the offence and acquitted him from the charge vide the reference 7<sup>th</sup> read above.

6. And whereas, the Government after examining the matter with the opinion of Director General, Anti Corruption Bureau in the reference 8<sup>th</sup> read above, have dropped further action against Sri P.Dayaratnam, Deputy Commercial Tax Officer (now Retd.) in the case of acquisition of assets disproportionate to the known source of income, pending finalization of departmental action initiated against him for violation of A.P.Civil Services (Conduct) Rules, 1964, vide reference 9<sup>th</sup> read above. The departmental proceeding has been concluded and final orders have to be issued.

7. And whereas, in the reference 10<sup>th</sup> read above, the Commissioner, Commercial Taxes, A.P., Hyderabad has forwarded the representation of Sri P.Dayaratnam, Deputy Commercial Tax Officer (now Retd.) for regularization of suspension period of the above officer from 14-11-1996 to 31-05-2000 stating that he has been acquitted from Criminal Charge and further action against him was dropped by the Government vide G.O. 9<sup>th</sup> read above.

8. Government after careful examination of the matter have decided and hereby order to regularize the suspension period of Sri P. Dayaratnam, Deputy Commercial Tax Officer (now Retd.) from 14-11-1996 to 31-05-2000 as duty period under FR 54-A (3) as he was not found guilty in the criminal case and further action was dropped against him by the Government, keeping in view of the judgment of the Hon`ble A.P.High Court.

9. The Commissioner, Commercial Taxes, AP., Hyderabad / Deputy Commissioner, (Commercial Taxes) Nellore / Guntur shall take necessary further action in the matter accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**J.C. SHARMA**  
**PRINCIPAL SECRETARY TO GOVERNMENT (CT&EX) (FAC)**

To  
Sri P.Dayaratnam, Deputy Commercial Tax Officer (Retd.)  
through the Commissioner, Commercial Taxes, A.P., Hyderabad  
The Commissioner, Commercial Taxes, A.P., Hyderabad.  
The Deputy Commissioner, Commercial Taxes, Nellore / Guntur.

**Copy to:**

The Secretary to Vigilance Commissioner,  
Andhra Pradesh Vigilance Commission, Hyderabad  
The Director General, Anti-Corruption Bureau, Hyderabad.  
The Accountant General, AP., Hyderabad  
The Director of Treasuries & Accounts, AP., Hyderabad.  
SF / SC

//FORWARDED:: BY ORDER//

SECTION OFFICER